

SENATE BILL 1974

By Haynes

AN ACT to amend Tennessee Code Annotated, Section 57-4-301, relative to taxes upon alcoholic beverages sold for consumption on the premises.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 57-4-301(c), is hereby amended by adding the word "sale" between the word "retail" and the word "thereof" where they appear in that subsection.

SECTION 2. Tennessee Code Annotated, Section 57-4-301, is amended by inserting the following as a new subsection (h) thereto:

(h) The burden of proving that a taxpayer's records are inaccurate for the purpose of projecting taxpayer sales from the taxpayer's wholesale purchases shall be on the department of revenue.

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it.